

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket No. D.T.E. 02-24/25  
Record Request Response

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**Record Request No.: DTE-RR-48 (Common)**

Please provide any documents or policies that the company may have regarding when it puts pieces of plant it invests in officially into service, versus in materials and supplies, for example, and where such investments, if you will, in plant in service are put into service (i.e., what categories).

**Response:**

The Company does not have any written policies or documentation regarding when it puts items into Plant In Service versus in Materials and Supplies. The guidelines set forth by the regulatory bodies are followed for placing items into Plant In Service or Materials and Supplies.

**Person Responsible:** Mark H. Collin